IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 21ST MARCH 2007 / 30TH PHALGUNA 1928

WP(C).No. 14224 of 2005(R)

PETITIONER:
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1. **M/S. COSMO CERAMICS, N.H. ROAD,**
   MORBI, GUJARAT, REPRESENTED BY ITS MANAGER
   P.V. RAMASUBRAMANIAMRAJA.

2. **P.M. ABDUL NAZAR, SHAS TRUCKING**
   COMPANY, WILLINGTON ISLAND, KOCHI.
   RESIDING AT PALAPURATH HOUSE,
   KUMBALANGI VAZHI, PALLURUTHY,
   KOCHI-682 006.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.MANOJ KUMAR.M

RESPONDENTS:
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1. **THE SALES TAX INSPECTOR,**
   INTELLIGENCE SQUAD, OFFICE OF THE INSPECTING
   ASSISTANT COMMISSIONER, (INTELLIGENCE)
   COMMERCIAL TAXES, KOLLAM.

2. **INTELLIGENCE OFFICER,**
   INTELLIGENCE SQUAD, OFFICE OF THE
   INSPECTING ASSISTANT COMMISSIONER,
   (INTELLIGENCE), COMMERCIAL TAXES, KOLLAM.

3. **M/S. BENOY MARBLES AND GRANITES**
   PALLIPURAM, THIRUVANANTHAPURAM.

BY ADV. SRI.E.P.GOVINDAN
BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 21/03/2007, ALONG WITH WP(C) NO.4725/2006 AND CONNECTED CASES THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.14224/2005

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE INVOICE NO.567 DT.27.3.05.

EXT.P2:- COPY OF THE REPLY GIVEN BY THE 1ST PETITIONER TO THE 2ND RESPONDENT.

EXT.P3:- COPY OF THE REPLY GIVEN BY THE 2ND PETITIONER TO THE 2ND RESPONDENT.

EXT.P4:- COPY OF THE REVISED NOTICE ISSUED BY 1ST RESPONDENT DT.9.4.05.

EXT.P5:- COPY OF THE REVISED NOTICE ISSUED BY 1ST RESPONDENT NO.OR.2/05-06 DT.9.4.05.

EXT.P6:- COPY OF THE INTERIM ORDER IN WP © NO.13411/05 DT.6.5.05.

EXT.P7:- COPY OF THE NOTICE ISSUED IN FORM NO.17 A (REVISED) DT.25.4.05.

EXT.P8:- -DO- -DO- ENTRY TAX ACT DT. 25.4.05.

EXT.P9:- COPY OF THE NOTICE ISSUED TO 2ND PETITIONER U/S. 69(1) OF THE KVAT ACT DT.25.4.05.

EXT.P10:- COPY OF THE NOTICE ISSUED TO 3RD RESPONDENT U/S. 47(8) OF THE KVAT ACT DT.27.4.05.

RESPONDENTS EXHIBITS

EXT.PR3:- COPY OF THE LETTER DT.19.4.05 FILED BY THE 3RD RESPONDENT TO THE 1ST RESPONDENT.

EXT.PR3(a):- COPY OF THE LETTER DT.6.5.05 BY THE 3RD RESPONDENT.

EXT.R3(b):- COPY OF THE LETTER DT.10.5.05 FILED BY THE 3RD RESPONDENT.

/TRUE COPY/

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K.BALAKRISHNAN NAIR, J.

W.P.(C) NOS. 14224/2005, 1368,
3253, 3458, 4515, 4725 &
28817 OF 2006

JUDGMENT

The petitioners in these writ petitions challenge the notices issued under Section 47(2) of the Kerala Value Added Tax Act. The goods have been released pursuant to the interim orders of this Court. The Commercial Taxes Officer (Enquiry) or the Intelligence Inspector, as the case may be, shall pass orders in these matters, after affording an opportunity of being heard to the petitioners, if so far, no final orders were passed. The bonds executed or the bank guarantees furnished shall be discharged or released, subject to the final orders passed. In some cases there is demand for entry tax also. Those demands are quashed. If any of the petitioners claim refund of the entry tax paid, they may move the competent authority for the same. In that event those applications will be disposed of without delay.

The Writ Petitions are disposed of as above.

21st March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/